PROPOSAL TO MAKE VOLUNTEER INCOME TAX ASSISTANCE (VITA) A PERMANENT COURSE

DEPARTMENT OF ACCOUNTING

SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

SAINT MARY’S COLLEGE OF CALIFORNIA

1. List School, Department, course number and course title

- School: School of Economics and Business Administration
- Department: Accounting
- Course Number: Acct 178 (upper division course) – 1 credit
- Course Title: Volunteer Income Tax Assistance

[Upper division courses, for purposes of approval, are characterized by at least two of the following guidelines:

We are meeting all four guidelines for this upper division course (ACCTG 178).

a) have college-level prerequisites;

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b) require an in-depth study of a subject rather than a survey or introduction, and presume the necessary introductory work has been completed;

Students are required to take preliminary coursework and pass proficiency exams prior to preparing tax returns.

c) demand rigorous reading/writing/discussion skills as well as an intellectual readiness and personal maturity in handling complex issues that are characteristic of advanced students;

Students must relate to, and work with, clients in the area of income tax preparation.

d) include course objectives that entail high levels of cognitive, affective, or psychomotor achievement.

Students need to use high levels of cognitive skills in order to communicate a challenging topic with their “clients”.

2. Justification for the course  In this section explain why the course is being proposed. Grounds may include but are not limited to: new developments in the discipline, the needs of majors/minors, the needs of other departments, the needs of students fulfilling other College requirements (such as area requirements, etc.).

- This course meets the needs of the students in the areas of experiential learning, practical experience and community engagement as well as enhances the image of Saint Mary’s College within the community.

- Students with a proper level of education volunteer their time to help the less fortunate by preparing tax returns on pro bono basis.

- The course credit also allows the student to meet some of the requirements of the California State Board of Accountancy for licensure as a Certified Public Accountant.
In addition, please address the following specifics:

a) Objectives of the course: Indicate expected student outcomes, for example, competence in using methodologies specific to this field, assessing data/statistics, survey of literature, in-depth research, etc.

In this course, students will gain practical experience, applying the concepts and tools learned in the classroom, by preparing tax returns for low income families in the Oakland area. Students will learn the value of “people skills” and the complexity of working with laypersons. They will also learn the value of “pro bono” work.

At the completion of this course, students will:

- Register to become volunteer income tax preparers
- Study for and pass an ethics test
- Complete an on-line course called Link And Learn on the Internal Revenue Service site.
- Pass, at a minimum, the Basic test, which certifies them to prepare tax returns at an authorized VITA site. (Students are encouraged to also pass the intermediate and advanced test and their course grade is determined in part by the level they achieve)
- Volunteer, through AmeriCorps, a minimum of 30 hours preparing tax returns for the economically disadvantaged at an IRS VITA site, usually the Unity Center in Oakland.
- Prepare a reflection paper summarizing their experience

b) Describe how the objectives listed above relate to Department, School, or College goals.

ACCTG 178 (VITA) is a service learning course. Students are given the opportunity to gain practical experience, applying the concepts and tools learned in the classroom, by preparing tax returns for low income families in the Oakland area on pro bono basis.

This course is well aligned with the mission and the Lasallian principles of both Saint Mary’s College (...its awareness of the consequences of economic and social injustice and its commitment to the poor. Its members learn to live "their responsibility to share their goods and their service with those who are in need, a responsibility based on the union of all men and women in the world today and on a clear understanding of the meaning of Christianity...”) and the mission of the School of Economics and Business Administration (...we prepare our graduates to be professionally skilled, culturally aware, socially responsible and ethically principled...).

In addition, this is an experiential learning course, which we believe fulfills the “Engaging the World” area, specifically, the “Community Engagement” learning goal (...students examine and reflect on what it means to be a citizen in a local community..), of the revised Core Curriculum. Once the UEPC has approved the course, we will submit the course to the Core Curriculum Committee to satisfy the “community engagement” requirement.

c) Describe the kinds of assignments/tasks that will be typical of those used to evaluate the performance of students in the course. Will the pass/fail grading option be allowed?

Course Requirements:
The minimum requirements for the course are:

- Complete the Link and Learn Course on-line
- Pass the IRS Ethics Test and the Basic VITA test
- Print Certificate and hand in at the end of the course to the instructor
- Volunteer at least 30 hours at the Unity Center
- Receive a Certificate from AmeriCorps and make a copy for the instructor
- Write a reflection paper summarizing experience and hand in before the end of the semester
Previous students have benefited from taking the Intermediate and Advanced level tests, getting certified to do more complicated tax returns. All students are encouraged to do this.

Grading:
- Students will be assigned a letter grade upon the completion of this course
- Students must complete all of the minimum requirements to receive a passing grade

3. Student Population Identify who the anticipated students will be: department majors? majors from other departments? students fulfilling other requirements? Also give an estimate of how many students will be taking the course when offered.

   This course will be open to all students meeting the appropriate prerequisites required for this course, which are ACCTG 168 (Tax Accounting) and ACCTG 1 (Financial Accounting). It is anticipated that the majority of the students will be accounting majors.

   This course has been taught on an experimental basis multiple times and has been fully subscribed (average of 26 students per course offering) with students' positive feedback and strong support from the community partner. Thus, we are estimating approximately 25 students enrolled each time this course is offered. This is more than 50% of our graduating accounting majors each year.

4. Relationship to present College curriculum Indicate where this course fits in relationship to other courses in the department. Identify any needed modification to (or deletion of) existing courses as a result of offering this course. List courses in other departments related to or affected by this course, particularly the potential impact (either positive or negative) of this course on other departments and programs.
   - The ACCTG 178 (VITA) elective course will be open to all students meeting the appropriate prerequisites required for this course, which are ACCTG 168 (Tax Accounting) and ACCTG 1 (Financial Accounting).
   - It will only be offered in the spring semester each year.
   - It will not require the removal or modification of any current accounting courses, nor will it impact any other current courses offered at Saint Mary’s College.

5. Any extraordinary implementation costs Indicate whether there will be any special or additional equipment necessary to run the course? special classroom or other physical space requirements?

   The only cost will the compensation of the faculty member assigned to teach the course.

6. Library Resources Prior to submission of the proposal to the UEPC, a library review must be conducted. Contact the appropriate librarian subject selector who will conduct and complete the Library Resources Review, and then submit it to the UEPC at the same time as the course proposal. The librarian subject selector will consider the following when completing the Library Resources Review:
   a) Possible requirements of student assignments in the course, reference needs, reserve readings, or other resources (specialized books, videos, newspapers, web sites, online indexes, electronic databases, etc.) envisioned as necessary to support the course.
   b) What is currently available and what timeline would be necessary for acquiring the most important new materials recommended. If a budget source is needed, this is determined by library and faculty consultation.
   c) The information literacy requirements of the course

   We are attaching a copy of the Library Report prepared by Sharon Radcliff.
7. Course credit and grading options  
Indicate the value of the course in SMC course credits (1, .5, .25), the total number of hours that the student will spend in the classroom during the semester, the projected out-of-class time per week (average), and the format of the course (lecture/discussion, lab, studio, etc.)

- The course will carry 1 SMC course credit
- There will be at least 10 hours of classroom experience and 35 hours of onsite volunteer time

8. Prerequisites, corequisites (If applicable)
Prerequisites:
- ACCTG 1 (Financial Accounting)
- ACCTG 168 (Tax Accounting)

9. Course description wording for the appropriate College catalog  
Please submit the actual catalog wording, not an approximation.
This service learning course allows students to gain practical experience by applying what they have learned from previous coursework in the preparation of income tax returns for low income individuals, in an economically disadvantaged neighborhood, on pro bono basis. Also, this course gives students an opportunity to increase their tax knowledge and interpersonal skills.

10. Course content  
A syllabus, with tentative reading list, topics to be covered, and major assignments, will normally be expected. In addition, in courses where activities predominate, describe the role of such activities in the design and purpose of the course.
The minimum requirements for the course are:
- Complete the Link and Learn Course on-line
- Pass the IRS Ethics Test and the Basic VITA test
- Print Certificate and hand in at the end of the course to the instructor
- Volunteer at least 30 hours at the Unity Center
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- Write a reflection paper summarizing experience and hand in before the end of the semester

11. Review of experimental offering  
Address what was learned and if any changes grew out of the experimental offering of the course. (A course should be offered on an experimental basis before it is presented for formal approval and inclusion in the catalogue.)
- The course was offered as an independent study to about 20 students and also as a course, for multiple years, with enrollment of about 26 students each time.
- Student feedback was very positive.
- Students appreciated the fact that they could apply their area of expertise in a real world setting.
- Students who passed the advanced test were able to prepare more complicated returns and were more satisfied with the experience.
- Students who spoke a second language in addition to English also had enhanced experiences.

Student comments extracted from course evaluations are presented below:
- “VITA was invaluable to my accounting education and my career.”
- “It was very rewarding to volunteer.”
- “This is a great course. It was extremely fulfilling and a great opportunity.”
- “It helps students to decide if they want to do tax or not.”
- “This is a great class. I would recommend to everyone.”